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## §9–1E–12.

- (a) (1) The Commission shall account to the Comptroller for all of the revenue under this subtitle.
- (2) The proceeds from sports wagering, less the amount retained by the licensee under subsection (b)(1) of this section, shall be under the control of the Comptroller and distributed as provided under subsection (b) of this section.
- (b) (1) (i) Except as provided in subparagraphs (ii), (iii), and (iv) of this paragraph, all proceeds from sports wagering shall be electronically transferred monthly into the State Lottery Fund established under Subtitle 1 of this title.
- (ii) A Class A–1 and A–2 sports wagering facility licensee shall retain 85% of the proceeds from sports wagering conducted at the locations described in  $\S$  9–1E–09(a) of this subtitle.
- (iii) A Class B–1 and B–2 sports wagering facility licensee shall retain 85% of the proceeds from sports wagering conducted at the location described in the licensee's application.
- (iv) A mobile sports wagering licensee shall retain 85% of the proceeds from online sports wagering received by the licensee.
- (2) All proceeds from sports wagering in the State Lottery Fund established under Subtitle 1 of this title shall be distributed on a monthly basis, on a properly approved transmittal prepared by the Commission to the Blueprint for Maryland's Future Fund established under § 5–206 of the Education Article.
- (c) A winning wager on a sporting event that is not claimed by the winner within 182 days after the wager is won shall:
  - (1) become the property of the State; and
- (2) be distributed to the Problem Gambling Fund established under  $\S 9-1A-33$  of this title.
- (d) If a sports wagering licensee returns to successful players more than the amount of money wagered in any month, the licensee may subtract that amount from the proceeds of up to the three following months.

(e) The admissions and amusement tax may not be imposed on any proceeds from sports wagering.

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